

For the CALENDAR year **2004** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_ **SEQUENCE # 4B**

Due Date for CALENDAR year filers is on or before March 15, 2005 or the 15th day of the 3rd month after the close of the taxable period.

**YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Please Print or Type	NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
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<b>STEP 2</b> Questions	A	Is the corporation filing its tax return on an IRS approved 52/53 week tax year? .....	Yes	_____	No	_____
	B	Does the corporation file with the IRS as part of a federal consolidated return? .....	Yes	_____	No	_____
	C	Is this corporation affiliated with any other business organization that files business tax returns with this department? Please identify by name and FEIN: .....	Yes	_____	No	_____
	D	Does the corporation file as part of a unitary group in any other jurisdiction? .....	Yes	_____	No	_____
	E	Is this a "combined" business profits tax return? .....	Yes	_____	No	_____

**If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. You may download the Business tax forms for Combined Groups from our web site at [www.revenue.nh.gov](http://www.revenue.nh.gov) or call (603) 271-2192 to request the business tax booklet for Combined Groups.**

<b>STEP 3</b> Figure Your Taxes	<b>1 Gross Business Profits</b>		Bonus Depreciation	<input type="checkbox"/>
	(a) Taxable income (loss) before net operating loss deduction and special deductions. If bonus depreciation is taken enter the amount from..... 1(a) Line 5 of the Corporate Schedule R. (Attach copy of federal return)			
	(b) Separate entity or passive loss limitation adjustments..... 1(b)			
	(c) NH Gross Business Profits [Combine Line 1(a) and Line 1(b)] (If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions)..... 1(c)			
	<b>2 Additions and Deductions</b>			
	(a) Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state)..... 2(a)			
	(b) NH Net Operating Loss Deduction (Attach Form DP-132) ..... 2(b)	(		)
	(c) Interest on direct US Obligations ..... 2(c)	(		)
	(d) Wage adjustment required by IRC Section 280C ..... 2(d)	(		)
	(e) Foreign dividend gross-up (IRC Section 78)..... 2(e)	(		)
	(f) Add back expenses related to constitutionally exempt income..... 2(f)			
	(g) Research contribution (See RSA 77-A:4 XII. Attach computation) ..... 2(g)	(		)
	(h) Interest and Dividends subject to tax under RSA 77..... 2(h)	(		)
	(i) Contributions made Prior to 5/24/04 to a Qualified Investment Capital Company. (Attach a schedule detailing name, FEIN and amount) ..... 2(i)			
	(j) Add back return of capital from Qualified Investment Capital Company... 2(j)			
(k) Combine Lines 2(a) through 2(j). (If negative, show in parenthesis)..... 2(k)				
<b>3 Adjusted Gross Business Profits</b> (Line 1(c) adjusted by Line 2(k). If negative, show in parenthesis). 3				
<b>4 New Hampshire Apportionment</b> (Attach Form DP-80)..... 4				
<b>5 New Hampshire Taxable Business Profits</b> (Line 3 x Line 4. If negative, enter zero.)..... 5				
<b>6 New Hampshire Business Profits Tax</b> (Line 5 x 8.5%) ..... 6				

<b>STEP 4</b> Figure Your Credits	7 Credits allowed under RSA 77-A:5 (Attach Form DP-160) ..... 7		
	8 Subtotal (Line 6 minus Line 7) ..... 8		
	9 Business Enterprise Tax Credit ..... 9		
	10 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 8 or Line 9) ..... 10		
	11 NH Business Profits Tax Net of Statutory Credits (Line 8 minus Line 10)..... 11		

Enter the amount from Line 11 on Line 1(b) of the BT-Summary .

If you have completed this return it must be filed with the BT-Summary and all applicable Federal forms.